



## Council 4 March 2026

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| <br><b>ST HELENS</b><br>BOROUGH COUNCIL | <h2 style="margin: 0;">Council<br/>4 March 2026</h2>   |
| <b>Report Title</b>  | <b>Council Tax 2026/27</b>   |
| <b>Cabinet Portfolio</b>   | Finance and Governance   |
| <b>Cabinet Member</b>  | Councillor Andy Bowden (Finance)   |
| <b>Exempt Report</b>   | No   |
| <b>Reason for Exemption</b>  | N/A  |
| <b>Key Decision</b>  | No   |
| <b>Public Notice issued</b>  | N/A  |
| <b>Wards Affected</b>  | All  |
| <b>Report of</b>   | Cath Fogarty<br>Executive Director of Corporate Services<br><a href="mailto:cathfogarty@sthelens.gov.uk">cathfogarty@sthelens.gov.uk</a> |
| <b>Contact Officer</b>   | Richard Gibson<br>Director of Finance<br><a href="mailto:richardgibson@sthelens.gov.uk">richardgibson@sthelens.gov.uk</a>                |

|                               |   |   |
|-------------------------------|---|---|
| <b>Borough<br/>Priorities</b> | Ensure children and young people have a positive start in life.         | x |
|                               | Promote good health, independence, and care across our communities.     | x |
|                               | Create safe and strong communities and neighbourhoods for all.          | x |
|                               | Support a strong, thriving, inclusive and well-connected local economy. | x |
|                               | Create green and vibrant places that reflect our heritage and culture.  | x |
|                               | Be a responsible Council.   | x |

## **1. Summary**

- 1.1 This report sets out the Council Tax Requirement for 2026/27 and seeks approval for the levels of Council Tax for the Borough in accordance with relevant legislation.
- 1.2 The report also provides confirmation of the precepts notified by the relevant Parish Councils and major Precepting Authorities (included at Appendix 2 and Section 4.8 respectively) for the forthcoming financial year.
- 1.3 For the purposes of this report, it has been assumed that Council accepts the Budget as recommended to it from Cabinet. If the Council's budget is set at a different level, it may be necessary to adjourn the meeting for a short period of time after the Medium Term Financial Strategy 2026-2029 and Revenue & Capital Budget 2026/27 agenda item to allow the calculations to be carried out.

## **2. Recommendation for Decision**

**Council is recommended to:**

**1) 1) Note the Council Tax Base amounts for 2026/27 approved by Delegated Executive Decision in accordance with the Regulations:**

**a. 54,022 for the whole Council area**

**b. For dwellings in those parts of its area to which a parish precept relate:**

|                      |              |
|----------------------|--------------|
| <b>Bold</b>          | <b>1,156</b> |
| <b>Rainford</b>      | <b>3,000</b> |
| <b>Eccleston</b>     | <b>3,929</b> |
| <b>Windle</b>        | <b>998</b>   |
| <b>Rainhill</b>      | <b>3,703</b> |
| <b>Billinge</b>      | <b>2,039</b> |
| <b>Seneley Green</b> | <b>1,380</b> |

**2) Approve Council Tax for the financial year 2026/27, at £1,975.65, in accordance with the formal resolutions as shown in Section 4.10 of the report.**

**3) Note that the Council Tax precept of the Merseyside Fire and Rescue Authority, Police Crime and Commissioner for Merseyside, Liverpool City Region Combined Authority and each Parish Council have been approved and notified to the Council in accordance with the Local**

**Government Finance Act 1992, as amended by sections 72 to 79 of the Localism Act 2011.**

**3. Purpose of this report**

- 3.1 The Council is required by legislation to disclose its calculations of its Budget Requirement and Council Tax for 2026/27 under statutory provisions and to approve the formal Council Tax Resolution for 2026/27.

**4. Background / Reason for the recommendations**

- 4.1 The Budget sets out the level of Council Tax required for 2026/27, including local precepts as notified by the relevant Parish Councils for the forthcoming financial year. For the purposes of this report, it has been assumed that Council accepts the Budget as recommended to it from the Cabinet, including local precepts as notified by the relevant Parish Councils (attached at Appendix 2).
- 4.2 By law the Council must set its Council Tax levels before 11 March in any given year. Clearly the Council can only do this once it has set its budget.
- 4.3 The preparation of the appropriate Council Tax resolution is a lengthy and complex process. The Council Tax levied is made up of four elements as follows:
- I. The Council Tax Base for 2026/27 – Appendix 1;
  - II. The statutory calculation required to arrive at the amount of Council Tax for each area in respect of Borough Council and Parish Council requirements - Appendices 2 and 3;
  - III. The precepts issued by the Police & Crime Commissioner for Merseyside, Merseyside Fire and Rescue Authority and Liverpool City Region Combined Authority under Section 40 of the Act – Sections 4.8 of the report;
  - IV. The statutory calculation of the aggregate of the Borough Council and precepting authorities for each of the categories of dwelling for each Council Tax area - Appendix 4.
- 4.4 If the Council's budget is set at a different level, it may be necessary to adjourn the meeting for a short period of time after the Medium Term Financial Strategy 2026-2029 and Revenue & Capital Budget 2026/27 agenda item to allow the calculations to be carried out.

**4.5 Council Tax Base**

- 4.5.1 At its meeting on 11 January 2023, Cabinet approved the delegated authority to the Council's Section 151 Officer, in consultation with the Cabinet Member

for Corporate Services, to approve the Council Tax Bases of the Council and its parishes.

4.5.2 The base information on the number of dwellings in the Borough is established from the Valuation List as at November 2025. Adjustments are required to this initial data in accordance with the current Regulations, and several factors need to be considered, including:

- Estimated additions/deletions to/from the Valuation List
- The forecast value of exemptions and discounts to be applied including discounts given for single occupiers, empty dwellings, second homes and other eligible criteria
- A deduction for the estimated equivalent number of Band D properties relating to the local authority's Council Tax Reduction Scheme
- Forecast levels of non-collection

4.5.3 The Council Tax Base was approved via Delegated Executive Decision (DED 0070 2025/26) as 54,022 for the year 2026/27. This represents an increase of 322 dwellings from the Council Tax base for 2025/26 of 53,700. The increase is due to several factors including expected property growth for 2026/27 and movements in exempt and discounted properties.

4.5.4 A breakdown of the calculation by Parish is provided at Appendix 1.

## **4.6 St Helens Borough Council Tax**

4.6.1 The Council Tax requirement for the Borough Council is £106,728,564.

4.6.2 The Band D Council Tax is therefore £1,975.65 (the requirement of £106,728,564 divided by the tax base of 54,022).

4.6.3 The ability to raise additional Council Tax for use solely on Adult Social Care was introduced in 2016/17. The 2026/27 Local Government Finance settlement confirmed the precept will continue and Government allowed an additional 2.00% to be levied in 2026/27, to help alleviate the continuing service pressures.

## **4.7 Parish Council Precepts**

4.7.1 Each Parish Council has notified the Council of its precept requirement for the year. The total amount of these special items is £459,672 which produces an average Band D Council Tax of £1,984.16.

## **4.8 Major Precepting Authorities**

4.8.1 For the year 2026/27, the major precepting authorities have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown in the following table.

| Precepting Authority                       | Valuation Band |        |        |        |        |        |        |        |
|--|----------------|--------|--------|--------|--------|--------|--------|--------|
|  | A              | B      | C      | D      | E      | F      | G      | H      |
|  | £              | £      | £      | £      | £      | £      | £      | £      |
| Police & Crime Commissioner for Merseyside | 195.98         | 228.64 | 261.31 | 293.97 | 359.30 | 424.62 | 489.95 | 587.94 |
| Merseyside Fire & Rescue Authority         | 67.50          | 78.75  | 90.00  | 101.25 | 123.75 | 146.25 | 168.75 | 202.50 |
| Liverpool City Region Combined Authority   | 16.00          | 18.67  | 21.33  | 24.00  | 29.33  | 34.67  | 40.00  | 48.00  |

## 4.9 Total Council Tax

4.9.1 The average Council Tax to be charged to taxpayers in Band D can be summarised as follows:

| Element   | Charge (£)      |
|---|-----------------|
| St Helens Borough Council (including ASC precept) | 1,975.65        |
| Average for Parish Councils                       | 8.51            |
| <b>Average Local Council Tax</b>                  | <b>1,984.16</b> |
| Police & Crime Commissioner for Merseyside        | 293.97          |
| Merseyside Fire & Rescue Authority                | 101.25          |
| Liverpool City Region Combined Authority          | 24.00           |
| <b>Total Council Tax</b>                          | <b>2,403.38</b> |

## 4.10 Formal Resolution

4.10.1 Note that the following amounts are calculated by the Council for the year 2026/27 in accordance with the Local Government Finance Act 1992 (as amended):

|    |              |   |
|----|--------------|---|
| a. | £600,856,682 | being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act taking into account all precepts issued to it by Parish Councils <b>(Gross Expenditure)</b> . |
| b. | £493,668,446 | being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act <b>(Gross Income)</b>   |
| c. | £107,188,236 | being the amount by which the aggregate at (a) above exceeds the aggregate at (b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its  |

|    |                   |  |
|----|-------------------|--|
|    |                   | <b>Council Tax Requirement</b> for the year (including Parish Precepts).   |
| d. | £1,984.16         | being the amount at (c) above, divided by the amount at 2.1(a) above calculated by the Council in accordance with Section 31B(1) of the Act, as the <b>Basic Amount of its Council Tax</b> for the year (including Parish Precepts).   |
| e. | £459,672          | being the aggregate amount of all <b>special items</b> (Parish precepts) referred to in Section 34(1) of the Act, as detailed in Appendix 2.   |
| f. | £1,975.65         | being the amount at (d) above less the result given by dividing the amount at (e) above by the amount at 2.1(a) above, calculated by the Council, in accordance with Section 34(2) of the Act, as the <b>Basic Amount of its Council Tax</b> for the year for dwellings in those parts of its area to which no special item (i.e., parish precept) relates.  |
| g. | <b>Appendix 1</b> | being the amounts calculated by the Council, in accordance with regulations 3 and 6 of the Local Authorities ( <b>Calculation of Council Tax Base</b> ) Regulations 1992, as its total Council Tax Base for the year and Council Tax Base for dwellings in those parts of its area to which one or more special items relate.  |
| h. | <b>Appendix 3</b> | being the amounts given by adding to the amount at (f) above, the amounts of special items relating to dwellings in those parts of the Council's area mentioned above divided by in each case the appropriate tax base from Appendix 1, calculated by the Council in accordance with Section 34(3) of the 1992 Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of the area to which one or more special items relate. (Band D charges for each Parish area). Then multiplying the amount by the number which, in the proportion set out in Section 5(1) of the 1992 Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the 1992 Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands ( <b>Local charges for all Bands</b> ). |
| j. | <b>Appendix 4</b> | being the aggregate of the local charges in (h) above and the amounts levied by major precepting authorities, calculated in accordance with Section 30(2) of the 1992 Act ( <b>The total Council Tax charge for each band in each Parish area</b> ).   |

## **5. Consideration of Alternatives**

- 5.1 The Budget report recommended a Council Tax increase of 4.99% inclusive of a 2.00% ASC Precept. For the purposes of this report, it has been assumed that the Council accepts the budget as recommended to it from the Cabinet. Therefore, there are no alternatives to consider.

## **6. Conclusions**

- 6.1 The Council is legally required to set its Council Tax levels for 2026/27 by 11 March 2026.
- 6.2 This report details the levels of Council Tax which will be applicable for the financial year 2026/27 and is consistent with the level of Council Tax included in the Medium Term Financial Strategy 2026-2029 and Revenue & Capital Budget 2026/27 Report previously considered by Council.

## **7. Legal Implications**

- 7.1 As detailed in the report.

## **8. Financial Implications**

- 8.1 As detailed in the report.

## **9. Equality Impact Assessment**

- 9.1 There are no perceived direct equality implications for people who share different equality protected characteristics, as a result of this proposal.
- 9.2 The Equalities Impact Assessment (EIA) for setting of the Council Tax Base is included at Appendix 5.
- 9.3 This report is formalising the Council Tax agreed as a result of the Medium Term Financial Strategy 2026-2029 and Revenue & Capital Budget 2026/27 included in the agenda. As such the EIA included in the Budget report considers implications of the increase to Council Tax.
- 9.4 The Council Tax Reduction Scheme provides a Council Tax discount to support vulnerable people. This includes people who share different protected characteristics, who are socio-economically disadvantaged such as disabled people, carers, families and lone parents and householders under the age of 18.

## **10. Social Value**

- 10.1 This report is formalising the Council Tax agreed as a result of the Medium Term Financial Strategy 2026-2029 and Revenue & Capital Budget 2026/27

included in the agenda and there are no social value implications directly arising from this report.

## **11. Net Zero and Environment**

11.1 This report is formalising the Council Tax agreed as a result of the Medium Term Financial Strategy 2026-2029 and Revenue & Capital Budget 2026/27 included in the agenda and there are no net zero and environment implications directly arising from this report.

## **12. Health and Wellbeing**

12.1 This report is formalising the Council Tax agreed as a result of the Medium Term Financial Strategy 2026-2029 and Revenue & Capital Budget 2026/27 included in the agenda and there are no health and wellbeing implications directly arising from this report.

## **13. Customer and Resident**

13.1 Residents will be required to pay the relevant Council Tax Charge applicable to the relevant property Band / Area of the Council in which they dwell, less any applicable reductions.

## **14. Asset and Property**

14.1 This report is formalising the Council Tax agreed as a result of the Medium Term Financial Strategy 2026-2029 and Revenue & Capital Budget 2026/27 included in the agenda and there are no asset and property implications directly arising from this report.

## **15. Staffing and People Management**

15.1 This report is formalising the Council Tax agreed as a result of the Medium Term Financial Strategy 2026-2029 and Revenue & Capital Budget 2026/27 included in the agenda and there are no staffing and people management implications directly arising from this report.

## **16. Risks**

16.1 This report is formalising the Council Tax agreed as a result of the Medium Term Financial Strategy 2026-2029 and Revenue & Capital Budget 2026/27 included in the agenda and there are no risks directly arising from this report.

## **17. Policy Framework Implications**

17.1 This report is formalising the Council Tax agreed as a result of the Medium Term Financial Strategy 2026-2029 and Revenue & Capital Budget 2026/27 included in the agenda and there are no policy framework implications directly arising from this report.

## **18. Impact and Opportunities on Localities**

18.1 This report is formalising the Council Tax agreed as a result of the Medium Term Financial Strategy 2026-2029 and Revenue & Capital Budget 2026/27 included in the agenda and there are no related impact and opportunities on localities directly arising from this report.

## **19. Background Documents**

19.1 Medium Term Financial Strategy 2026-2029 and Revenue & Capital Budget 2026/27

## **20. Appendices**

20.1 Appendix 1 – Council Tax Base 2026/27

20.2 Appendix 2 – Parish Precepts 2026/27

20.3 Appendix 3 – Council Tax Charges 2026/27

20.4 Appendix 4 – Total Council Tax Charges 2026/27

20.5 Appendix 5 – Equality Impact Assessment

Appendix 1

Council Tax Base 2026/27

| Parish        | Total Properties | As Band D Equivalents | Exemptions, Discounts and Premiums | Council Tax Reduction Discounts | Disability Allowance | Anticipated Changes in Year | Band D Equivalents after Adjustments | Tax Base at Assumed Collection Rate (97.3%) |
|---------------|------------------|-----------------------|------------------------------------|---------------------------------|----------------------|-----------------------------|--------------------------------------|---|
| Windle        | 1,107            | 1,120                 | (74)                               | (19)                            | (1)                  | -                           | 1,026                                | 998   |
| Billinge      | 2,707            | 2,471                 | (240)                              | (145)                           | (3)                  | 13                          | 2,096                                | 2,039                                       |
| Seneley Green | 2,029            | 1,691                 | (146)                              | (126)                           | (1)                  | -                           | 1,418                                | 1,380                                       |
| Rainford      | 3,708            | 3,553                 | (336)                              | (175)                           | (5)                  | 46                          | 3,083                                | 3,000                                       |
| Bold          | 1,569            | 1,366                 | (113)                              | (86)                            | (1)                  | 22                          | 1,188                                | 1,156                                       |
| Rainhill      | 4,999            | 4,531                 | (468)                              | (252)                           | (5)                  | -                           | 3,806                                | 3,703                                       |
| Eccleston     | 4,585            | 4,635                 | (393)                              | (199)                           | (5)                  | -                           | 4,038                                | 3,929                                       |
| Non Parish    | 65,695           | 50,364                | (5,642)                            | (6,076)                         | (49)                 | 269                         | 38,866                               | 37,817                                      |
| <b>Total</b>  | <b>86,399</b>    | <b>69,731</b>         | <b>(7,412)</b>                     | <b>(7,078)</b>                  | <b>(70)</b>          | <b>350</b>                  | <b>55,521</b>                        | <b>54,022</b>                               |

Appendix 2

Parish Precepts 2026/27

| PARISH        | PRECEPT<br>2026/27<br>£ | Amount applicable<br>to 'Band D'<br>dwellings<br>£ | Increase /<br>(Decrease) in<br>'Band D' charge for<br>2026/27<br>% |
|---------------|-------------------------|--|--|
| Bold          | 16,1844.00              | 14.00  | 0.0%   |
| Rainford      | 126,720.00              | 42.24  | 31.0%  |
| Eccleston     | 86,202.26               | 21.94  | 4.8%   |
| Windle        | 13,922.10               | 13.95  | 7.7%   |
| Rainhill      | 73,578.61               | 19.87  | 4.2%   |
| Billinge      | 67,164.66               | 32.94  | 16.5%  |
| Seneley Green | 75,900.00               | 55.00  | 8.6%   |
| <b>Total</b>  | <b>459,671.63</b>       |  |  |

**Council Tax Charges 2026/27**

The figures below include Council Tax Charges for St Helens Borough Council including the ASC precept and individual Parish Precepts. Charges for the major Precepting Authorities are included at Appendix 4.

| Parish        | Valuation Band |          |          |          |          |          |          |          |
|---------------|----------------|----------|----------|----------|----------|----------|----------|----------|
|               | A              | B        | C        | D        | E        | F        | G        | H        |
|               | £              | £        | £        | £        | £        | £        | £        | £        |
| Bold          | 1,326.43       | 1,547.50 | 1,768.57 | 1,989.65 | 2,431.79 | 2,873.94 | 3,316.08 | 3,979.30 |
| Rainford      | 1,345.26       | 1,569.46 | 1,793.68 | 2,017.89 | 2,466.31 | 2,914.73 | 3,363.15 | 4,035.78 |
| Eccleston     | 1,331.73       | 1,553.67 | 1,775.63 | 1,997.59 | 2,441.50 | 2,885.41 | 3,329.32 | 3,995.18 |
| Windle        | 1,326.40       | 1,547.46 | 1,768.53 | 1,989.60 | 2,431.73 | 2,873.87 | 3,316.00 | 3,979.20 |
| Rainhill      | 1,330.35       | 1,552.06 | 1,773.79 | 1,995.52 | 2,438.97 | 2,882.42 | 3,325.87 | 3,991.04 |
| Billinge      | 1,339.06       | 1,562.23 | 1,785.41 | 2,008.59 | 2,454.94 | 2,901.30 | 3,347.65 | 4,017.18 |
| Seneley Green | 1,353.77       | 1,579.39 | 1,805.02 | 2,030.65 | 2,481.90 | 2,933.16 | 3,384.42 | 4,061.30 |
| Non-Parish    | 1,317.10       | 1,536.61 | 1,756.13 | 1,975.65 | 2,414.68 | 2,853.72 | 3,292.75 | 3,951.30 |

**Total Council Tax Charges 2026/27**

The figures below include all elements of Council Tax charges for 2026/27 including those provided in Appendix 3 and charges set by the major precepting authorities (Police & Crime Commissioner for Merseyside, Merseyside Fire & Rescue Authority and Liverpool City Region Combined Authority)

|               | Valuation Band |          |          |          |          |          |          |          |
|---------------|----------------|----------|----------|----------|----------|----------|----------|----------|
| Parish        | A              | B        | C        | D        | E        | F        | G        | H        |
|               | £              | £        | £        | £        | £        | £        | £        | £        |
| Bold          | 1,605.91       | 1,873.56 | 2,141.21 | 2,408.87 | 2,944.17 | 3,479.48 | 4,014.78 | 4,817.74 |
| Rainford      | 1,624.74       | 1,895.52 | 2,166.32 | 2,437.11 | 2,978.69 | 3,520.27 | 4,061.85 | 4,874.22 |
| Eccleston     | 1,611.21       | 1,879.73 | 2,148.27 | 2,416.81 | 2,953.88 | 3,490.95 | 4,028.02 | 4,833.62 |
| Windle        | 1,605.88       | 1,873.52 | 2,141.17 | 2,408.82 | 2,944.11 | 3,479.41 | 4,014.70 | 4,817.64 |
| Rainhill      | 1,609.83       | 1,878.12 | 2,146.43 | 2,414.74 | 2,951.35 | 3,487.96 | 4,024.57 | 4,829.48 |
| Billinge      | 1,618.54       | 1,888.29 | 2,158.05 | 2,427.81 | 2,967.32 | 3,506.84 | 4,046.35 | 4,855.62 |
| Seneley Green | 1,633.25       | 1,905.45 | 2,177.66 | 2,449.87 | 2,994.28 | 3,538.70 | 4,083.12 | 4,899.74 |
| Non-Parish    | 1,596.58       | 1,862.67 | 2,128.77 | 2,394.87 | 2,927.06 | 3,459.26 | 3,991.45 | 4,789.74 |



# ST HELENS BOROUGH COUNCIL

## EQUALITY IMPACT ASSESSMENT TOOL

TO INFORM THE DEVELOPMENT OF DECISIONS OF  
POLICY OR FUNCTION

**This document replaces:** New.

**Department of Origin:** Corporate

**Section:** Policy, Change, & Reform

**Author:** Equality, Diversity, and Inclusion Officer

**Post Holder (responsible for keeping Policy updated):** Equality, Diversity, and Inclusion Officer

**Related policies:** St Helens Borough Council's Comprehensive Equality Policy

**Date adopted by EMB:** 12 March 2024

**Date first published:** 28 March 2024

**Version:** Version 1

**Policy Review cycle:** three years from first publication

**Date of last update:** 12 March 2024

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**St Helens Borough Council Equality Impact Assessment Tool**  
**To assess proposed decision related to Council Policy and Statutory Functions**

**EQUALITY IMPACT ASSESSMENT**

~ **Sign Off Guidance.**

**NB** only complete **section g. Sign Off** (page 4) when the EIA is ready to be attached to the report recommending final approval of the proposal.

- For all decisions:
  - All EIAs to be signed off at Assistant Director (AD) level (or Head of Service where there is no AD)
  - EIAs with equality implications to be signed off Director level.
  - EIAs for 'Key Decision' reports must always be signed off by your Director, the Council's Monitoring Officer and your Executive Director.

**a. EIA Author:** Tara Kirkham

**Job Title:** Finance Manager

**Directorate:** Corporate Services

**Start Date:**

**Title of draft proposal being assessed?** - An Equality Impact Assessment must be undertaken for all Full Council, Cabinet, and Delegated Executive Decisions, and for relevant Committee Decision.

Approval of the Council Taxbases of the Council and each Parish Council for 2026-2027.

**b. Which decision making route will the proposal take for approval?** - e.g., DED, Committee, Cabinet, Full Council. If unknown put "to be confirmed"

**St Helens Borough Council Equality Impact Assessment Tool**  
**To assess proposed decision related to Council Policy and Statutory Functions**

Delegated Executive Decision.

- c. **Is the proposal a “Key Decision”?** - NB a “[Key Decision](#)” is one which must be published on the Council’s [Public Notice of Key Decisions](#) webpage

**No**

- d. **Does your draft proposal cover Healthcare, Housing, or Education Function?**

**No** If yes then, in addition to completing this Equality Impact Assessment, you must also complete an Armed Forces Covenant Impact Assessment, which is a statutory requirement under the Armed Forces Act 2021. The Armed Forces Covenant Impact Assessment template and guidance can be accessed through this link [Armed Force Covenant Impact Assessment - Connect \(sthelens.gov.uk\)](#)

- e. **The draft proposal has the potential to affect**

|                       |                           |                            |               |                           |
|-----------------------|---------------------------|----------------------------|---------------|---------------------------|
| <b>Service Users:</b> | <b>Council Workforce:</b> | <b>Borough Communities</b> | <b>Other</b>  | If other,<br>please state |
| <b>No</b>             | <b>No</b>                 | <b>Yes</b>                 | <b>Yes/No</b> |                           |

N/A

- f. **What stage has the EIA reached?** [\[NB When beginning your EIA, please complete stages 1 and 2 \(on pages 5 & 6\) before completing this section\]](#)

**Summary of Current Position Table** provides a summary of progress and must be maintained as the EIA is developed over time. Please ensure you note the stage reached and any consultation or engagement carried out. Simple activities may not need all these stages.

**St Helens Borough Council Equality Impact Assessment Tool**  
**To assess proposed decision related to Council Policy and Statutory Functions**

Any reports to senior managers during the development of the draft proposal, for example feasibility or options appraisal reports, should include content on the latest analysis and findings from the EIA, even though further development of the EIA may be required before it can fully inform the draft proposal, and receive the ‘sign off’ necessary to proceed through the decision-making processes.

| Summary of Current Position - Stages   | Date       | Summary of Current Position  |
|--|------------|--|
| <b>Stage 1: Setting out the Proposal:</b> What are the elements of the proposal being assessed; including the main purpose and aims? | 29.12.2025 | Completed  |
| <b>Stage 2: Evidence gathering:</b> identifying the target population and/or individuals likely to be affected by the proposal       | 29.12.2025 | Completed  |
| <b>Stage 3: Engagement/Consultation:</b> With groups and individuals likely to be affected   | N/A        | N/A  |
| <b>Stage 4: Impact Assessment.</b> Identify potential or actual discriminatory impact and mitigation                                 | N/A        | N/A  |
| <b>Stage 5: Reporting the findings.</b> Please set out the findings of the Impact Assessment and the Mitigation Action Plan.         | N/A        | There are no perceived direct equality implications, as a result of this proposal. |

**g. Sign Off** **NB only complete this section when the EIA is ready to be attached to the report recommending final approval of the proposal.**

- For all decisions:
  - All EIAs to be signed off at Assistant Director (AD) level (or Head of Service where there is no AD)
  - EIAs with equality implications must also be signed off at Director level.
  - EIAs for ‘Key Decision’ reports must always be signed off by your Director, the Council’s Monitoring Officer and your Executive Director.

**St Helens Borough Council Equality Impact Assessment Tool**  
**To assess proposed decision related to Council Policy and Statutory Functions**

**By adding your Signature, you are acknowledging that the EIA gives ‘due regard’ to the draft proposal.**

- The Officer drafting the proposal has completed the EIA; identifying actual or potential impact for people who share different protected characteristics and identifying actions to mitigate (lessen or avoid) any discriminatory impact identified.
- The outcomes of the EIA have been given due consideration in the draft proposal.
- The draft proposal is ready to progress through the Council’s decision-making processes.

**The Equality Impact Assessment must be available to the decisions maker at the point of making the decision.**

A copy of the EIA document **must** be attached as an appendix to Cabinet and Full Council Reports (also attached as an appendix for any relevant Committee Report) or be uploaded in the DED’s “Equality” section. This ensures that the EIA is available to the decision maker at the point of making their decision, and, where permissible, are published with [Cabinet](#) and [Full Council](#) papers, and [Delegated Executive Decision](#) information

## **Equality Impact Assessment Process**

### **1 Setting out the Proposal.**

|  |
|--|
| <b>What proposal is being assessed; including the title of the proposal, and the main purpose and aims; what is being proposed and why?</b>  |
| Approval of the Council Taxbases of the Council and each Parish Council for 2026-2027. The Council must, by law, determine its Council Tax Base for the forthcoming financial year and notify the figure to its precepting authorities by 31 January 2026. The formula used to calculate the Council Taxbase includes relevant exemptions and reductions including those that apply to disabled people, and people who are socio-economically disadvantaged. |
| <b>In relation to the proposal being assessed, please set out the following</b>  |
| <b>What must the LA provide under statute?</b> Under the Local Authorities (Calculation of Tax Base) (England) Regulations 2012, the Council Tax Base must be approved by 31 January each year.  |
| <b>Any discretionary element of provision or function?</b> What elements of the proposal does the council have choice over? None.  |

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**In relation to the proposal being assessed, please set out the following**

**What is currently provided?** The DED will include a copy of 11th January 2023 Cabinet report which approved the delegated authority to the Council's Section 151 Officer, in consultation with the Cabinet Member for Corporate Services (now Finance and Governance), to approve the Council Taxbases of the Council and its parishes.  
Along with details of the proposed 2026-2027 Council Taxbase figures of the Council and its Parishes.

**What could change as a result of the proposal and how could it change?** If the DED is approved the Council Tax Base for 2026-2027 will be set at 54,022 band D equivalents.

**What is being consulted on?** *This refers only to consultation on the developing proposal with people who may be affected by it e.g., staff, residents, community, service users, etc.* N/A

## **2 Evidence Gathering.**

Who may or will be affected by the proposal? Evidence helps to frame the issues relevant to the proposal. Put as much detail about the equality and diversity profiles of the groups and individuals who share different protected characteristics affected or potentially affected by this proposal; updating the table as the EIA develops and the understanding of who will be affected emerges in more detail. Include evidence from consultation, complaints, service user equality profiles, staff equality profiles, and compare representation with community profiles. [Local Insight](#) 'Reports' section holds Ward, Locality, and Borough population. Census 2021 and workforce profile data is published on the [EIA Intranet / COG page](#).

Also include any data you have about [care experienced people](#) and [people who experience socio-economic disadvantage](#) who may be affected by the proposal. 'Care experience' refers to any person who has spent time in care. As part of the Council's Corporate Parenting role, please think about how you can create opportunities for our care leavers within your proposal. **Socio-economic disadvantage** can be experienced as inequalities of outcome in housing, health, education, employment, in participation in public life, and in the criminal justice system. Socio-economic analysis can be found in the [State of the Borough Assessment](#), the [indices of multiple deprivation](#), and the [Cost of Living Index Dashboard](#).

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**Service Users**

N/A – no impact.

**Council Workforce**

N/A – no impact.

**Borough Communities**

**St Helens Borough Population Diversity Profile**

The Census 2021, records that there are 183,248 people living in St. Helens.

**Race**

| <b>Aggregated Ethnicity Profiles</b> | <b>% Population</b> | <b>Number</b> |
|--------------------------------------|---------------------|---------------|
| White British                        | 93.61%              | 171,546       |
| White Minority Ethnicity             | 2.92%               | 5,342         |
| Other Minority Ethnicity             | 3.47%               | 6,360         |

| <b>Census 2021 Ethnic Categories</b>                    | <b>% Population</b> | <b>Number</b> |
|---|---------------------|---------------|
| Asian, Asian British or Asian Welsh                     | 1.40%               | 2,579         |
| Black, Black British, Black Welsh, Caribbean or African | 0.42%               | 776           |
| Mixed/Multiple Ethnic Groups                            | 1.08%               | 1,971         |
| White   | 96.53%              | 176,888       |
| Other Ethnic Groups                                     | 0.57%               | 1,034         |

| <b>Census 2021 Category</b>         | <b>Census 2021 Ethnic Sub Category</b> | <b>% Population</b> | <b>Number</b> |
|-------------------------------------|--|---------------------|---------------|
| Asian, Asian British or Asian Welsh | Bangladeshi                            | 0.09%               | 172           |
|                                     | Chinese                                | 0.36%               | 660           |

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|   |  |         |         |
|---|--|---------|---------|
|   | Indian   | 0.30%   | 557     |
|   | Pakistani  | 0.13%   | 238     |
|   | Other Asian  | 0.52%   | 952     |
| Black, Black British, Black Welsh, Caribbean or African | African  | 0.30%   | 558     |
|   | Caribbean  | 0.06%   | 103     |
|   | Other Black  | 0.06%   | 115     |
| Mixed or Multiple ethnic groups                         | White and Asian                                      | 0.33%   | 597     |
|   | White and Black African                              | 0.23%   | 417     |
|   | White and Black Caribbean                            | 0.25%   | 446     |
|   | Other Mixed or Multiple ethnic groups                | 0.27%   | 491     |
| White   | English, Welsh, Scottish, Northern Irish, or British | 93.61%  | 171,546 |
|   | Irish  | 0.52%   | 945     |
|   | Gypsy or Irish Traveller                             | 0.08%   | 145     |
|   | Roma   | 0.04%   | 67      |
|   | Other White  | 2.28%   | 4,185   |
| Other Ethnic Group                                      | Arab   | 0.21%   | 377     |
|   | Any other ethnic group                               | 0.36%   | 657     |
| Not specified   | Not Specified  | 0.00%   | 0       |
| <b>Totals</b>   |  | 100.00% | 183,248 |

**Age**

|            |       |         |
|------------|-------|---------|
| Aged 0-15  | 17.8% | 32,676  |
| Aged 16-64 | 61.6% | 112,930 |
| Aged 65+   | 20.5% | 37,642  |

**Disability**

Disabled People: 40,829 people or 22.28% Borough's population declared as disabled under the Equality Act. 20,030 people or 10.93% of the Borough's population declared they had a long-term health problem or disability that limited their day-to-day activities a lot. 10.93% is the percentage of the population that meet the actual definition of disability under the Equality Act 2010.

Disabled under the Equality Act: Day to day activities limited a lot

20030

10.93%

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---

|                     |        |         |
|---------------------|--------|---------|
| Christian           | 62.32% | 114,200 |
| No Religion         | 31.21% | 57,184  |
| Religion Not Stated | 4.72%  | 8,655   |

**Sex**

Female Sex: Women and Girls make up 50.9% of the Borough Population  
Male Sex: Men and Boys make up 49.1% of the Borough Population.

**Sexual Orientation**

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**Evidence - Gather as much evidence and as much detail as possible to identify which groups of people or individuals who share different protected characteristics will potentially, or actually, be affected by the draft proposal / proposed changes.**

**Gender Identity**

Gender Identity: 543 people or 0.36% of people aged 16 and over in St Helens Borough had a gender identity different to the sex registered for them at birth. The table below shows a breakdown of the answers to the Census 2021 Gender Identity question for the St Helens Population aged 16 years and over.

| Census 2021 St Helens Population Gender Identity Data                                  | Percentage |
|--|------------|
| Gender identity the same as sex registered at birth                                    | 95.48%     |
| Gender identity different from sex registered at birth, but no specific identity given | 0.17%      |
| Trans woman  | 0.06%      |
| Trans man  | 0.08%      |
| Non-binary   | 0.03%      |
| All other gender identities  | 0.02%      |
| Gender identity not answered   | 4.15%      |

**Other**

N/A – no impact.

| Protected Characteristic   | What further data, research, or information is available about groups of people or individuals who share different protected characteristics, which is relevant to the EIA? |
|--|---|
| <b>Intersectional issues (i.e., for two or more characteristics)</b> | N/A – no impact.  |
| <b>Age</b>   | N/A – no impact.  |



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**If No**, then provide a summary of the reason why you have reached this conclusion in the box below. Then move onto Stage 4. Impact Assessment.

The proposal does not impact groups or individuals with protected characteristics.

**If Yes**, then please continue with this section.

**Planning your engagement / consultation** - Does the evidence in Stage 2, show that people who share different protected characteristics will be disadvantaged, have unmet need, or be disproportionately affected by the proposal?

**If yes, please state which groups and how?** Use this information to inform questions in your consultation or engagement  
 N/A

**Consultation and Engagement Findings - to be completed after the consultation / engagement exercise. (Duplicate for each engagement activity)**

|  |  |
|--|--|
| <b>Dates of Consultation:</b> N/A  |  |
| <b>Summary of the engagement / consultation activity carried out – include what aspects of the proposed decision were consulted on, list any questions relevant to the Equality Impact Assessment (in space below)</b> |  |
| N/A  |  |
| <b>Protected characteristic</b>  | <b>Summarise the equality impacts identified through the engagement and detail any suggestions on how to avoid, minimise, or mitigate discriminatory or potentially discriminatory impact.</b> |

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|  |     |
|--|-----|
| <b>Dates of Consultation: N/A</b>                                    |     |
| <b>Intersectional issues (i.e., for two or more characteristics)</b> | N/A |
| <b>Age</b>   | N/A |
| <b>Care Experience</b>   | N/A |
| <b>Disability</b>  | N/A |
| <b>Gender Reassignment</b>   | N/A |
| <b>Marriage and Civil Partnership</b>                                | N/A |
| <b>Pregnancy and Maternity</b>                                       | N/A |
| <b>Race</b>  | N/A |
| <b>Religion and Belief</b>   | N/A |
| <b>Sex</b>   | N/A |
| <b>Sexual Orientation</b>  | N/A |
| <b>Socio Economic Disadvantage</b>                                   | N/A |

**4. Impact Assessment**

Use this table to record the potential or actual impact of the draft proposal using the evidence and outcomes of consultation, identify the issue for and assess impact on people who share different protected characteristics, identifying:

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- Potential or actual discriminatory impact - **who is disadvantaged, who has unmet need, who is disproportionately affected?**
- Mitigation for each potential or actual discriminatory impact - **what can we do to lessen or remove that disadvantage.**
- Potential or actual positive impact within the proposal to enhance equality of opportunity and community cohesion.
- What can you do in this proposal to support care experienced people and provide opportunities for our care leavers?
- What can you do in this proposal to tackle socio-economic deprivation?

Add more rows as required, especially if there is more than one impact identified for a protected characteristic.

For the Column, **Impact** - for each row put either Positive, Negative or Not Applicable (NA). Do not leave blank.

For the Column, **Level of Impact** – how severe is the impact? Put either Low, Medium, High, or None depending on analysis. Do not leave blank.

| Protected Characteristic                               | Impact | Level of Impact | Summary of Impact   | Action or Mitigation Required |
|--|--------|-----------------|---|-------------------------------|
| <b>Intersectional (of two or more characteristics)</b> | None   | N/A             | N/A   | N/A                           |
| <b>Age</b>   | None   | N/A             | N/A   | N/A                           |
| <b>Care Experience</b>                                 | None   | N/A             | N/A   | N/A                           |
| <b>Disability</b>                                      | None   | N/A             | The formula used to calculate the Council Tax Base includes relevant exemptions and reductions including those that apply to disabled people. | N/A                           |
| <b>Gender Reassignment</b>                             | None   | N/A             | N/A   | N/A                           |
| <b>Marriage and Civil Partnership</b>                  | None   | N/A             | N/A   | N/A                           |
| <b>Pregnancy and Maternity</b>                         | None   | N/A             | N/A   | N/A                           |

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| Protected Characteristic    | Impact | Level of Impact | Summary of Impact   | Action or Mitigation Required |
|-----------------------------|--------|-----------------|---|-------------------------------|
| Race                        | None   | N/A             | N/A   | N/A                           |
| Religion and Belief         | None   | N/A             | N/A   | N/A                           |
| Sex                         | None   | N/A             | N/A   | N/A                           |
| Sexual Orientation          | None   | N/A             | N/A   | N/A                           |
| Socio Economic Disadvantage | None   | N/A             | The formula used to calculate the Council Tax Base includes relevant exemptions and reductions including those that apply to people who are socio-economically disadvantaged. | N/A                           |

**5. Reporting the findings and Mitigation Action Plan**

The findings of the EIA may be reported to senior managers and the decision-making body / decision maker, at several stages during the development of a draft proposal. For example, the impact assessment may inform a feasibility report, or options appraisal, which may need to be considered by the Senior Leaders, Portfolio Holders, or Partnership Boards, before the proposal is ready for final approval. Any reports linked to the Draft Proposal, which are going through formal decision-making processes, such as Delegated, Committee (where relevant), Cabinet, or Full Council, must include the latest findings of the EIA, even if these are at a relatively early stage.

The report recommending final approval of the proposal, must await and be fully informed by the findings of the completed EIA. If there are any alterations or changes to the nature of the proposal, as a result of its progress through the Council's decision-making processes, then a further Equality Impact Assessment must be carried out on those changes or amendments before the final decision on the proposal can be considered for

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approval by the decision-making body. This is because the decision-making body has a legal requirement, when making a decision, to do so in the full knowledge of the equality implications of that decision, at the point when the decision is made.

**Summary of EIA Text Box** - The final approval report must include a summary of the EIA findings, stating clearly (i) the equality implications, (ii) all potential or actual discriminatory outcomes, and (iii) actions that will be taken to avoid, minimise, or mitigate those potential or actual discriminatory outcomes. Use this text box to complete that summary. If there is no equality impact identified as a result of the impact assessment, then record that explicitly here. **NB** Once completed, paste a copy the **Summary of EIA Text** from this box, into the **Stage 5 row** of the **Summary of Current Position Table** in **section f. What stage has the EIA reached?** in the initial section of this EIA.

| Summary of EIA Text Box  |
|--|
| There are no perceived direct equality implications, as a result of this proposal. |

- For a DED use the **Summary of EIA text** above for the “Has Equality and Human Rights Implications” section, under “Other implications.”
- For a Cabinet/ Full Council and relevant Committee Reports use the **Summary of EIA text** above for Section 9 Equality Impact Assessment.
- A copy of the EIA document **must** be attached as an appendix to Cabinet/Full Council Reports, to relevant Committee Reports, and in the DED’s “Equality” section.

**Equality Impact Assessment Mitigation Action Plan** - use this table to record negative impact identified in the Stage 4 Impact Assessment, and the actions identified to mitigate (avoid, minimise, lessen, or remove), that impact. **NB** If no negative impact is identified the put NA.

Please ensure that the details of each Action, its purpose, timescales, and resource implications are discussed and agreed by the Lead Person nominated for its implementation.

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| Potential negative impact (add rows if necessary) | Action required to mitigate the potential negative impact | Lead person | Timescale | Resource implications |
|---|---|-------------|-----------|-----------------------|
| N/A   | -   | -           | -         | -                     |
|   |   |             |           |                       |

| <b>EIA and EIA Mitigation Action Plan Review Arrangements</b> |     |
|---|-----|
| Date of the next review of the EIA                            | N/A |
| How often will the EIA Action Plan be reviewed?               | N/A |
| Who will carry out this review?                               | N/A |

**NB** The report recommending final approval of the proposal, may include recommendations based on the findings of this EIA, but these recommendations should be developed separately from the reported outcomes of the EIA, and arise from Senior Managers considering equality impacts combined with other aspects of the proposal, such as finance, the wider benefits of the proposal, and so on.